



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: TOWN OF SHEBOYGAN SANITARY DIST. # 3 (WATER)

Principal Office: 3932 SUPERIOR AVE.  
SHEBOYGAN, WI 53081

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** TOWN OF SHEBOYGAN SANITARY DIST. # 3 (WATER)

**Utility Address:** 3932 SUPERIOR AVE.  
SHEBOYGAN, WI 53081

**When was utility organized?** 1/31/1986

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** DARLA FREE

**Title:** ADMINISTRATIVE ASSISTANT/UTILITY CLERK

**Office Address:**

3932 SUPERIOR AVE.  
SHEBOYGAN, WI 53081

**Telephone:** (920) 451 - 2320

**Fax Number:** (920) 451 - 2323

**E-mail Address:** darla@townofsheboygan.org

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** DAVID L MACCOUX

**Title:** SHAREHOLDER

**Office Address:** SCHENCK GOVERNMENT & NOT-FOR-PROFIT SOLUTIONS

2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819

**Telephone:** (920) 455 - 4114

**Fax Number:** (920) 436 - 7808

**E-mail Address:** maccouxdl@schencksolutions.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MARK FLASHER

**Title:** PRESIDENT

**Office Address:**

3932 SUPERIOR AVENUE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 451 - 2320

**Fax Number:** (920) 451 - 2323

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** DAVID L MACCOUX**Title:** SHAREHOLDER**Office Address:** SCHENCK GOVERNMENT & NOT-FOR-PROFIT SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

**Telephone:** (920) 455 - 4114**Fax Number:** (920) 436 - 7808**E-mail Address:** maccoux@schencksolutions.com**Date of most recent audit report:** 5/5/2005**Period covered by most recent audit:** DECEMBER 31, 2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** DARLA FREE**Title:** ADMINISTRATIVE ASSISTANT/UTILITY CLERK**Office Address:**

3932 SUPERIOR AVENUE

SHEBOYGAN, WI 53081

**Telephone:** (920) 451 - 2320**Fax Number:** (920) 451 - 2323**E-mail Address:** darla@townofsheboygan.org

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**Name:** MR WILLIAM BLASHKA**Title:** CERTIFIED OPERATOR**Office Address:**

3932 SUPERIOR AVENUE

SHEBOYGAN, WI 53081

**Telephone:** (920) 451 - 2320**Fax Number:** (920) 451 - 2323**E-mail Address:**

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**Name of utility commission/committee:** TOWN OF SHEBOYGAN SANITARY DISTRICT NO. 3 (WATER)

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**Names of members of utility commission/committee:**

MR MARK FLASHER, PRESIDENT

MR MICHAEL PUKSICH, TREASURER

MR JOHN SKVARCE, SECRETARY

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	466,127	451,417	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	156,786	190,428	<b>2</b>
Depreciation Expense (403)	115,127	101,258	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	6,134	11,919	<b>5</b>
<b>Total Operating Expenses</b>	<b>278,047</b>	<b>303,605</b>	
<b>Net Operating Income</b>	<b>188,080</b>	<b>147,812</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>188,080</b>	<b>147,812</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	14,889	38,970	<b>9</b>
Miscellaneous Nonoperating Income (421)	399,114	264,714	<b>10</b>
<b>Total Other Income</b>	<b>414,003</b>	<b>303,684</b>	
<b>Total Income</b>	<b>602,083</b>	<b>451,496</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(42,578)	0	<b>11</b>
Other Income Deductions (426)	68,690	55,407	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>26,112</b>	<b>55,407</b>	
<b>Income Before Interest Charges</b>	<b>575,971</b>	<b>396,089</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	50,387	71,298	<b>13</b>
Amortization of Debt Discount and Expense (428)	9,631	9,632	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>60,018</b>	<b>80,930</b>	
<b>Net Income</b>	<b>515,953</b>	<b>315,159</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,790,847	163,778	<b>19</b>
Balance Transferred from Income (433)	515,953	315,159	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	5,317,663	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	60,319	5,753	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,246,481</b>	<b>5,790,847</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	466,127		466,127	1
<b>Total (Acct. 400):</b>	<b>466,127</b>	<b>0</b>	<b>466,127</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	156,786		156,786	2
<b>Total (Acct. 401):</b>	<b>156,786</b>	<b>0</b>	<b>156,786</b>	
<b>Depreciation Expense (403):</b>				
Derived	115,127		115,127	3
<b>Total (Acct. 403):</b>	<b>115,127</b>	<b>0</b>	<b>115,127</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	6,134		6,134	5
<b>Total (Acct. 408):</b>	<b>6,134</b>	<b>0</b>	<b>6,134</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>188,080</b>	<b>0</b>	<b>188,080</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Interest and Dividend Income (419):**

INTEREST ON CASH AND INVESTMENTS	4,970	0	4,970	10
INTEREST ON SPECIAL ASSESSMENTS	9,919	0	9,919	11
<b>Total (Acct. 419):</b>	<b>14,889</b>	<b>0</b>	<b>14,889</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		239,350	<b>239,350 12</b>
PROPERTY TAX LEVY	159,700	0	<b>159,700 13</b>
TAX EXEMPT COMPUTER AID FROM STATE OF WISCON:	64	0	<b>64 14</b>
<b>Total (Acct. 421):</b>	<b>159,764</b>	<b>239,350</b>	<b>399,114</b>
<b>TOTAL OTHER INCOME:</b>	<b>174,653</b>	<b>239,350</b>	<b>414,003</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(42,578)		<b>(42,578) 15</b>
NONE	0	0	<b>0 16</b>
<b>Total (Acct. 425):</b>	<b>(42,578)</b>	<b>0</b>	<b>(42,578)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		68,690	<b>68,690 17</b>
NONE	0	0	<b>0 18</b>
<b>Total (Acct. 426):</b>	<b>0</b>	<b>68,690</b>	<b>68,690</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(42,578)</b>	<b>68,690</b>	<b>26,112</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	50,387		<b>50,387 19</b>
<b>Total (Acct. 427):</b>	<b>50,387</b>	<b>0</b>	<b>50,387</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	9,631		<b>9,631 20</b>
<b>Total (Acct. 428):</b>	<b>9,631</b>	<b>0</b>	<b>9,631</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		<b>0 21</b>
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		<b>0 22</b>
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		<b>0 23</b>
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>60,018</b>	<b>0</b>	<b>60,018</b>
<b>NET INCOME:</b>	<b>345,293</b>	<b>170,660</b>	<b>515,953</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	404,773	5,386,074	5,790,847 25
<b>Total (Acct. 216):</b>	<b>404,773</b>	<b>5,386,074</b>	<b>5,790,847</b>
Balance Transferred from Income (433):			
Derived	345,293	170,660	515,953 26
<b>Total (Acct. 433):</b>	<b>345,293</b>	<b>170,660</b>	<b>515,953</b>
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
Miscellaneous Debits to Surplus--Debit (435):			
RECLASSIFICATION OF WATER TOWER PAINTING (PSC	49,000	0	49,000 28
WRITE-OFF OF WATER METER COSTS ALLOCATED TO S	11,319	0	11,319 29
<b>Total (Acct. 435)--Debit:</b>	<b>60,319</b>	<b>0</b>	<b>60,319</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>689,747</b>	<b>5,556,734</b>	<b>6,246,481</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	466,127	0	0	0	466,127	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>466,127</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>466,127</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	9,730,815	9,728,112	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,619,510	2,286,317	<b>2</b>
<b>Net Utility Plant</b>	<b>8,111,305</b>	<b>7,441,795</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	122,394	192,180	<b>6</b>
Special Funds (125)	0	0	<b>7</b>
<b>Total Other Property and Investments</b>	<b>122,394</b>	<b>192,180</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	195,422	55,510	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	109,142	73,569	<b>11</b>
Other Accounts Receivable (143)	22,097	700	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	230,401	191,852	<b>14</b>
Materials and Supplies (150)	8,194	9,079	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>565,256</b>	<b>330,710</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	38,523	48,154	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>38,523</b>	<b>48,154</b>	
<b>Total Assets and Other Debits</b>	<b>8,837,478</b>	<b>8,012,839</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	489,235	489,235	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	6,246,481	5,790,847	<b>23</b>
<b>Total Proprietary Capital</b>	<b>6,735,716</b>	<b>6,280,082</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other long-Term Debt (224)	825,000	1,385,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>825,000</b>	<b>1,385,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	1,513	1,351	<b>28</b>
Payables to Municipality (233)	200,000	86,067	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	8,509	14,000	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>210,022</b>	<b>101,418</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	86,639	86,639	<b>35</b>
Other Deferred Credits (253)	980,101	159,700	<b>36</b>
<b>Total Deferred Credits</b>	<b>1,066,740</b>	<b>246,339</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>8,837,478</b>	<b>8,012,839</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	9,728,112	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	4,506,302	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	5,179,151	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	45,362				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>9,730,815</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	643,845	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	975,665	0	0	0	12
<b>Total Accumulated Provision</b>	<b>1,619,510</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>8,111,305</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,379,342				<b>1,379,342</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	115,127				<b>115,127</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	646				<b>646</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	2,838				<b>2,838</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>118,611</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,611</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	2,540				<b>2,540</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	851,568				<b>851,568</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>854,108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>854,108</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>643,845</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>643,845</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>



# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	906,975				<b>906,975</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	68,690				<b>68,690</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>68,690</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,690</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>975,665</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>975,665</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	8,194	9,079	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>8,194</b>	<b>9,079</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1999 GO NOTES	9,632	428	38,523	1
<b>Total</b>			<b>38,523</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	489,235	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>489,235</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
1999 GO NOTES PAYABLE	01/06/1999	10/01/2008	3.95%	825,000	1
<b>Total for Account 224</b>				<b>825,000</b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	6,134	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>6,134</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	5,491	7
PSC Remainder Assessment	643	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>6,134</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
1999 GO NOTES	14,000	50,387	55,878	8,509	3
<b>Subtotal</b>	<b>14,000</b>	<b>50,387</b>	<b>55,878</b>	<b>8,509</b>	
<b>Notes Payable (231)</b>					
TEMP LOANS	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>14,000</b>	<b>50,387</b>	<b>55,878</b>	<b>8,509</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	122,394	2
<b>Total (Acct. 124):</b>	<b>122,394</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	109,142	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>109,142</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
DEVELOPER RECEIVABLE	22,097	11
<b>Total (Acct. 143):</b>	<b>22,097</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM TOWN - FIRE PROTECTION	2,774	12
DELINQUENT ACCOUNTS RECEIVABLE PLACED ON TAX ROLL	13,939	13
TAX LEVY	171,111	14
DUE FROM SEWER - METER ALLOCATIONS	1,401	15
SPECIAL ASSESSMENTS PLACED ON TAX ROLL	39,088	16
OPERATING EXPENSES DUE FROM TOWN AND SEWER	2,088	17
<b>Total (Acct. 145):</b>	<b>230,401</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
INTERFUND ADVANCE FROM THE SEWER UTILITY	200,000	21
<b>Total (Acct. 233):</b>	<b>200,000</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	808,990	22
TAX LEVY DEFERRED REVENUE	171,111	23
<b>Total (Acct. 253):</b>	<b>980,101</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	4,510,006	0	0	0	<b>4,510,006</b>	<b>1</b>
Materials and Supplies	8,636	0	0	0	<b>8,636</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,011,593	0	0	0	<b>1,011,593</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	404,495	0	0	0	<b>404,495</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,102,554</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,102,554</b>	
Net Operating Income	188,080	0	0	0	<b>188,080</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.06%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.06%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	1.4	<b>1</b>
Electric		<b>2</b>
Gas		<b>3</b>
Sewer		<b>4</b>

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	851,568	0	0	0	<b>851,568</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	42,578				<b>42,578</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>808,990</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>808,990</b>	



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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

#### General footnotes

The District wrote off the meter allocation adjustments for 2003 because residential customers are not billed by usage but rather a fixed fee. The District allocated some meter costs in 2004 based on estimated costs associated with commercial customers who are billed based on consumption.

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

done

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	436,082	428,426	<b>1</b>
<b>Total Sales of Water</b>	<b>436,082</b>	<b>428,426</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,481	2,544	<b>2</b>
Other Water Revenues (474)	27,564	20,447	<b>3</b>
<b>Total Other Operating Revenues</b>	<b>30,045</b>	<b>22,991</b>	
<b>Total Operating Revenues</b>	<b>466,127</b>	<b>451,417</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	76,367	85,099	<b>4</b>
General Operating Expenses (680-690)	80,419	105,329	<b>5</b>
<b>Total Operation and Maintenance Expenses</b>	<b>156,786</b>	<b>190,428</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	115,127	101,258	<b>6</b>
Amortization Expense (404)		0	<b>7</b>
Taxes (408)	6,134	11,919	<b>8</b>
<b>Total Other Operating Expenses</b>	<b>121,261</b>	<b>113,177</b>	
<b>Total Operating Expenses</b>	<b>278,047</b>	<b>303,605</b>	
<b>NET OPERATING INCOME</b>	<b>188,080</b>	<b>147,812</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,265	79,354	251,619	4
Commercial	90	26,096	67,192	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,355</b>	<b>105,450</b>	<b>318,811</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		116,483	8
Other Sales to Public Authorities (464)	5	178	788	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,361</b>	<b>105,628</b>	<b>436,082</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	116,483	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>116,483</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,481	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,481</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	755	7
<b>Other (specify):</b>		
WATER TOWER LEASE	16,444	8
OTHER REVENUES	706	9
ADMINISTRATIVE FEES ON DEVELOPMENT PROJECT	9,659	10
<b>Total Other Water Revenues (474)</b>	<b>27,564</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	34,902	41,705	<b>1</b>
Purchased Water (610)	0	0	<b>2</b>
Fuel or Power Purchased for Pumping (620)	19,155	9,195	<b>3</b>
Chemicals (630)	1,046	579	<b>4</b>
Supplies and Expenses (640)	13,853	17,537	<b>5</b>
Repairs of Water Plant (650)	5,038	14,835	<b>6</b>
Transportation Expenses (660)	2,373	1,248	<b>7</b>
<b>Total Plant Operation and Maintenance Expenses</b>	<b>76,367</b>	<b>85,099</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	27,385	29,455	<b>8</b>
Office Supplies and Expenses (681)	12,093	18,618	<b>9</b>
Outside Services Employed (682)	7,428	26,302	<b>10</b>
Insurance Expense (684)	8,414	5,075	<b>11</b>
Employees Pensions and Benefits (686)	22,658	21,276	<b>12</b>
Regulatory Commission Expenses (688)		0	<b>13</b>
Miscellaneous General Expenses (689)	2,441	4,603	<b>14</b>
Uncollectible Accounts (690)		0	<b>15</b>
<b>Total General Operating Expenses</b>	<b>80,419</b>	<b>105,329</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>156,786</b>	<b>190,428</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		5,491	11,338	3
PSC Remainder Assessment		643	581	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>6,134</b>	<b>11,919</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	14,000		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	206,620		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>220,620</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	34,120		12
Structures and Improvements (321)	245,805		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	403,032		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>682,957</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			14,000	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			206,620	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	220,620	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			34,120	12
Structures and Improvements (321)			245,805	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			403,032	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	0	0	682,957	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
<b>Total Water Treatment Plant</b>	0	0	0	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	38,650		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	991,166		26
Transmission and Distribution Mains (343)	1,168,065	24,181	27
Fire Mains (344)	0		28
Services (345)	673,504		29
Meters (346)	127,795	6,467	30
Hydrants (348)	492,837		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,492,017</b>	<b>30,648</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	902		34
Office Furniture and Equipment (372)	21,760	65	35
Computer Equipment (372.1)	12,605		36
Transportation Equipment (373)	41,534		37
Other General Equipment (379)	41,316	13,418	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>118,117</b>	<b>13,483</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,513,711</b>	<b>44,131</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>4,513,711</b>	<b>44,131</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			38,650	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)		(49,000)	942,166	26
Transmission and Distribution Mains (343)			1,192,246	27
Fire Mains (344)			0	28
Services (345)			673,504	29
Meters (346)	540		133,722	30
Hydrants (348)			492,837	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>540</b>	<b>(49,000)</b>	<b>3,473,125</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			902	34
Office Furniture and Equipment (372)			21,825	35
Computer Equipment (372.1)			12,605	36
Transportation Equipment (373)			41,534	37
Other General Equipment (379)	2,000		52,734	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>2,000</b>	<b>0</b>	<b>129,600</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,540</b>	<b>(49,000)</b>	<b>4,506,302</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>2,540</b>	<b>(49,000)</b>	<b>4,506,302</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	4,811,369	148,212	27
Fire Mains (344)	0		28
Services (345)	111,296	25,877	29
Meters (346)	0		30
Hydrants (348)	60,858	21,539	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,983,523</b>	<b>195,628</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,983,523</b>	<b>195,628</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>4,983,523</b>	<b>195,628</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			4,959,581 27
Fire Mains (344)			0 28
Services (345)			137,173 29
Meters (346)			0 30
Hydrants (348)			82,397 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>5,179,151</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>5,179,151</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>5,179,151</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,503	8,503	1
February			8,339	8,339	2
March			8,690	8,690	3
April			8,998	8,998	4
May			9,696	9,696	5
June			10,244	10,244	6
July			13,441	13,441	7
August			12,325	12,325	8
September			14,866	14,866	9
October			11,706	11,706	10
November			12,230	12,230	11
December			10,167	10,167	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>129,205</b>	<b>129,205</b>	
Less: Water sold				105,628	13
Volume pumped but not sold				23,577	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				13,237	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				13,237	19
Volume pumped but unaccounted for				10,340	20
Percent of water lost				8%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				756	24
Date of maximum: 11/1/2004					25
Cause of maximum:					26
Water main leak					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				224	27
Date of minimum: 4/8/2004					28
Total KWH used for pumping for the year				213,000	29
If water is purchased: Vendor Name: N/A					30
Point of Delivery:					31



**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
TOWN OF SHEBOYGAN	WELL #1	500	12	250,000	Yes	<b>1</b>
TOWN OF SHEBOYGAN	WELL #2	740	12	170,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	2		<b>1</b>
Location	WELL #1	WELL# 2		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	SIMMONS	LAYNE		<b>5</b>
Year Installed	1999	1995		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	490	420		<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR		<b>9</b>
Year Installed	1999	1995		<b>10</b>
Type	ELECTRIC	ELECTRIC		<b>11</b>
Horsepower	75	40		<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	<b>3</b>
Year constructed	1987	1995	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	160	172	<b>6</b>
Total capacity in gallons (actual)	200,000	300,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)			<b>10</b>
Filters, type (gravity, pressure, other, none)			<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			<b>12</b>
Is a corrosion control chemical used (yes, no)?			<b>13</b>
Is water fluoridated (yes, no)?			<b>14</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	6.000	8,888	0	0	0	8,888	1
P	D	8.000	75,297	0	0	0	75,297	2
P	D	10.000	1,943	0	0	0	1,943	3
P	D	12.000	89,376	0	0	0	89,376	4
P	D	15.000	590	0	0	0	590	5
Total Within Municipality			176,094	0	0	0	176,094	
Total Utility			176,094	0	0	0	176,094	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.625	994	0	0	0	994	0	1
P	1.000	18	0	0	0	18	0	2
P	1.500	23	0	0	0	23	0	3
P	2.000	18	0	0	0	18	0	4
P	3.000	4	0	0	0	4	3	5
<b>Total Utility</b>		<b>1,057</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,057</b>	<b>3</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,314	101	12	0	1,403	12	1
1.000	12	0	0	0	12	0	2
1.500	30	1	0	0	31	0	3
2.000	13		0	0	13	0	4
3.000	6		0	0	6	0	5
<b>Total:</b>	<b>1,375</b>	<b>102</b>	<b>12</b>	<b>0</b>	<b>1,465</b>	<b>12</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,349	42	0	3	0	9	1,403	1
1.000	2	10	0	0	0	0	12	2
1.500	1	28	0	2	0	0	31	3
2.000	0	12	0	1	0	0	13	4
3.000	0	3	0	0	0	3	6	5
<b>Total:</b>	<b>1,352</b>	<b>95</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>12</b>	<b>1,465</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	385			12	397	2
<b>Total Fire Hydrants</b>	<b>385</b>	<b>0</b>	<b>0</b>	<b>12</b>	<b>397</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	397
Number of distribution system valves end of year:	941
Number of distribution valves operated during year:	350



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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

done

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 600 - Time spent on SD operational wages were less in 2004 compared to the prior year.

Account 622 - Power costs in 2003 were abnormally low as detailed in the notes to the 2003 annual report. 2004 costs reported were based on power costs for twelve months.

Accounts 640 and 650 - 2003 higher due to higher maintenance costs. 2004 comparable to 2002 and prior years.

Account 660 - Higher maintenance costs of Sanitary District vehicles.

Account 681 - Higher costs in 2003 due to additional maintenance costs with the switch to a new fiscal system. 2004 is comparable to 2002 and prior years.

Account 682 - Legal costs were higher in 2003. Also, engineering costs associated with a project were inadvertently expensed in 2003 and adjusted in 2004 to CWIP resulting in approximately a 4,500 overstatement in 2003 and a \$4,500 understatement in 2004 since the costs were capitalized by the District in 2004.

Account 684 - Higher insurance costs incurred in 2004.

Account 689 - 2004 costs comparable to 2002. 2003 costs were higher than normal.

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### Taxes (Acct. 408 - Water) (Page W-06)

#### General footnotes

The allocation of social security taxes, due to the conversion to a new financial accounting system, was incorrect in 2003. The allocation was corrected in 2004 and the amount reported approximates salaries times 7.65%.

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Account 379 - Purchase of 5600 Toolcat Utility Work Machine and trade in of Bobcat 642B (Cost allocated between the District and Sanitary District No. 2 (sewer) and the Town.

If Adjustments for any account are nonzero, please explain.

Adjustment to account 342 based on Public Service Commission letter dated 10/27/04 and reclassified costs to repaint water tower to 216, earned surplus.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

The 2004 additions to account 343 represent the close-out of a prior year project (District portion of total project cost) which was included in the statistical information reported in 2003.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

The 2004 additions to cost represent the close-out of a prior year project which was included in the statistical information reported in 2003.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

The 2004 additions to cost represent the close-out of a prior year project which was included in the statistical information reported in 2003.

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

The 2004 additions to cost represent the close-out of a prior year project which was included in the statistical information reported in 2003.

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### Water Services (Page W-18)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

The Utility is completing a GIS mapping project to get an inventory of utility owned services not in use.

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### Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

The utility intends to test meters under 1" in accordance with the requirements.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

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### Hydrants and Distribution System Valves (Page W-20)

#### General footnotes

Due to time constraints of personnel, the District was not able to operate 1/2 of the distribution valves in 2004.

Explain all reported Adjustments.

The hydrant balance as of 1/1/04 was 397. 12 hydrants were missed in the prior year statistical information.

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